



Banc Ceannais na hÉireann
Central Bank of Ireland

Eurosystem

2015

Reporting Guidance for Alternative Investment Fund Managers



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Section	Change	Date of Change
5.3.3	Link to the Central Bank Excel templates included.	16/09/14
5.3.3	Guidance in relation to data point 2 'Version' of the AIF return for Excel added	16/09/14
5.6	Guidance in relation to submission date and reporting date fields added	16/09/14
5.6	Guidance and screenshots in relation to finalising & signing off on a return added	16/09/14

Acronyms:

AIFMD – Alternative Investment Fund Manager Directive

AIFM - Alternative Investment Fund Manager

AIF - Alternative Investment Fund

ESMA – European Securities and Markets Authority

ONR – Online Reporting System

CBI – Central Bank of Ireland

1. Introduction

1. This guidance note is relevant to all Alternative Investment Fund Managers (“AIFMs”), including Internally Managed Alternative Investment Funds, who are authorised or registered by the Central Bank of Ireland or who manage or market Alternative Investment Funds (“AIFs”) in Ireland. “AIFMs” in the context of this document will refer to both AIFMs and Internally Managed AIFs.
2. The purpose of this guidance note is to provide information to the AIFM on the reporting requirements relating to the extension of the Central Bank of Ireland’s (the “Central Bank”) Online Reporting System (“ONR System”) to AIFMs.
3. This guidance note may be periodically updated. The most up-to-date version of the guidance note will be available on the Central Bank’s website on this page:
<http://www.centralbank.ie/regulation/industry-sectors/funds/aifmd/Pages/default.aspx>
4. This guidance should be used in conjunction with the **Online Reporting System User Manual**, which can be found on the Central Bank’s website on this page:
<http://www.centralbank.ie/regulation/processes/onlinereporting/Pages/Introduction.aspx>
5. This guidance should also be used in conjunction with the Central Bank’s AIF Rulebook:
<http://www.centralbank.ie/regulation/industry-sectors/funds/aifmd/Documents/AIF%20Rulebook%20JULY%202013.pdf>

2. Important Notes

1. AIFMs should take care to ensure that the data provided in a return form is accurate and complete. AIFMs will be required to resubmit incorrect returns. AIFMs submitting incorrect or late returns may be subject to further action.
2. If a return does not pass the validation checks, the AIFM will not be permitted to finalise and sign off the return. It is the AIFM's responsibility to ensure the return has been successfully submitted and signed-off before the submission deadline.
3. AIFMs should ensure that they allow enough time to have their returns validated and signed off by the submission deadline. Submitting a return to the Central Bank without having it successfully signed-off means a firm has failed to meet its reporting obligations.
4. The AIFM is required to determine its reporting obligation and that of its AIFs under management in accordance with Article 3(3) (d) and 24(1),(2) and (4) of the AIFMD. The first reporting dates will depend on these reporting obligations and are set out [here](#).
5. In addition to the reporting obligation under AIFMD, AIFMs authorised by the Central Bank must comply with prudential reporting requirements. These reporting obligations including the scheduling of these reports are set out in the AIF Rulebook.
6. Users should not password-protect any document that is being submitted to the Central Bank as part of a return. Password-protected documents cannot be accepted through the ONR System.
7. Once signed-off, the return is "locked" and cannot be altered unless it is "unlocked" by the Central Bank. A user wishing to unlock a return must follow the procedure as outlined in the **Online Reporting System User Manual**, which can be found on the Central Bank's website at:
<http://www.centralbank.ie/regulation/processes/online-reporting/Pages/Introduction.aspx>

8. The **Online Reporting System User Manual** provides instructional support and guidance on the ONR System. The manual focuses on access and navigation of the ONR System. The manual does not cover the content of individual return forms or the definition of fields within return forms. Users should refer to this manual for completing specific AIFM return forms.
9. The Central Bank encourages reporting firms to refer to the various guidance notes should the user have any question on using the ONR System, delegating/assigning returns or completing a return form. If a solution cannot be found in the guidance notes, the user can utilise the following support contact:

Contact Information: Email Address

aifmdreporting@centralbank.ie

3. General Note on the ONR System

1. AIFMs will be provided with their access details to the ONR system when they are authorised, registered or when their passporting notification has been accepted.
2. Each AIFM will be set up with a 'Firm Administrator' account. The Firm/System Administrator will automatically have unconditional access to all returns applicable to the entity. This includes Fitness & Probity Returns (IQs) which may contain confidential and highly sensitive information.
3. The Firm/System Administrator is responsible for setting up and managing Business Administrator accounts and User accounts for the AIFM (i.e. notifying login details and resetting passwords, when necessary). They may also set the profiles to provide the ability to view, create, submit and/or amend returns and delegate, depending on the roles assigned.
4. Business Administrator accounts are primarily in place for larger financial institutions with multiple divisions, where a 'Chinese Wall' structure is required to restrict transfer of sensitive information between divisions within the firm.
5. The primary difference between Business Administrator and Firm/System Administrator accounts is that the Business Administrator does not automatically have access to all returns. The Business Administrator will be assigned their ONR account profile and roles by the Firm/System Administrator.
6. Further information on the Firm/System Administrator role, Business Administrator role and the varying access levels associated with each profile can be found at the following link:
<http://www.centralbank.ie/regulation/processes/onlinereporting/Documents/External%20Manual%202014.pdf>

4. Overview of Reporting Requirements

There are two components to the AIFM's reporting obligation to the Central Bank.

1. AIFMs are obliged to submit the information detailed in Article 3(3) (d) and 24(1), (2) and (4) of the AIFMD, as applicable, for onward transmission to ESMA. It is the responsibility of the AIFM to determine if it has a reporting obligation to the Central Bank and it is also the responsibility of the AIFM to determine its reporting frequency in line with the Directive.
2. In addition, AIFMs that are authorised by the Central Bank of Ireland will have prudential reporting obligations that have been mandated in the Central Bank's [AIF Rulebook](#). An overview of these reporting obligations is also provided in this document.

5. Reporting under Article 3 (3) (d) and 24 (1), (2) and (4) of the AIFMD

5.1 General Notes

1. There will be two forms required for submission by the AIFM under AIFMD; the AIFM Report and an AIF Report for each AIF that the firm is required to report on.
2. AIFMs may need to report their own data at a different frequency to the AIFs under their management.
3. Similarly, the AIFM may need to report on the AIFs under their management at a different frequency to each other.
4. Certain characteristics of an AIF may change during the period such as AUM, the leverage of the AIF and whether the AIF has invested in non-listed companies and issuers in order to acquire control, which may alter the frequency of reporting. In order to ensure that the frequency of reporting remains correct, AIFMs should follow the [ESMA guidance on these issues](#).
5. It is the responsibility of each AIFM to determine its correct reporting obligation. If an AIFM is in doubt please refer to the ESMA guidance.
6. Reports must be submitted by the last calendar day of the month following the quarter end. For example, returns with a reporting date of September 30th must be successfully submitted and signed-off by 31st October. Where the AIF is a Fund of Funds, this period may be extended by the AIFM by 15 days.
7. The AIFM National Code and AIF National Code fields in the returns should always be populated with the Central Bank's institution reference number (C Number) and should take following format: C999100 (where 999100 will be the unique code for that entity). If this is not filled out correctly, the returns will be rejected.

5.2 What Must Be Submitted

1. The ESMA return templates have been published on the ESMA website and are available to view [here](#).
2. AIFMs must complete the AIFM return and submit it via an upload to the ONR System.
3. A separate AIF return must be completed for each AIF that the AIFM is required to report on at the correct frequency.
4. In certain instances, the Directive may require more frequent reporting on an AIF than its AIFM and vice versa. Therefore it is possible to submit these returns at different frequencies.

5.3 Format of Returns

1. Reporting under Article 3(3) (d) and 24(1), (2) and (4) of the AIFMD can be made via the upload of either XML or Excel formats to the Central Bank's Online Reporting System.
2. **Points to note on XML:**
 - XML returns should be compatible with the ESMA XSD schema.
 - AIFMs who will be submitting in XML are encouraged to validate their returns against the XSD schema published on the ESMA website prior to submitting the files to the Central Bank.
 - The Central Bank would encourage AIFMs to submit in XML where possible as Excel files will take longer to validate and submit through ONR.
 - Multiple AIF reports can be contained in the one XML file.
3. **Points to note on Excel:**
 - Excel returns will contain the same questions as the ESMA Excel templates but will be spread out over a number of extra Excel sheets. The Central Bank templates can be found at the following link:
<http://www.centralbank.ie/regulation/industry-sectors/funds/aifmd/Pages/default.aspx>

- The AIFM must determine which worksheets within a workbook are relevant for their AIFs based on the reporting obligations. This must be indicated in Question 5: AIF Content Type of the AIF Excel return. The worksheets that must be filled out based on the response to question 5 are set out in the table below.

Reporting Obligation	Q 5 AIF Content Type	Excel Sheets That Must Be Completed
24(1)	1	Tab 24(1) A to Tab 24(1) H
24(1) + 24(2)	2	Tab 24(1) A to Tab 24(1) H Tab 24(2) A to Tab 24(2) D
3(3)(d)	3	Tab 24(1) A to Tab 24(1) H
24(1) + 24(2) + 24(4)	4	Tab 24(1) A to Tab 24(1) H Tab 24(2) A to Tab 24(2) D Tab 24(4)
24(1) + 24(4)	5	Tab 24(1) A to Tab 24(1) H Tab 24(2) C : Q 281 to Q289 Tab 24(2) D Tab 24(4)

- In order to pass validation, the workbook and all of the individual worksheets must be protected. (This functionality is available under the 'Review' tab in Excel.)
- Within Excel, all dates should be entered in the format YYYY-MM-DD.
- Formulae should not be included in any of the cells.
- If submitting in Excel only one AIF report can be submitted at a time.
- Zipped files will not be accepted.
- For data points where the answer is either True or False, the response required is the single letter T for True and the single letter F for False.
- Data point 2 of the Excel template, 'Version', should be filled in as **1.2**. This is the version of the XSD schema that will be used when the Central Bank converts the excel data into XML for onward transmission to ESMA.

4. The Central Bank is requesting the additional information recommended by ESMA in their Opinion (Ref: ESMA/2013/1340) on the collection of information for the effective monitoring of systemic risk under Article 24(5), first sub-paragraph, of the AIFMD, published on the 1st October 2013.

As per ESMA's 'Questions and Answers' document on the Application of the AIFMD, dated 1 October 2015¹, the Central Bank is also requesting, in addition to the information under Article 24(1), the information requested under Article 24(2) and 24(5) for non-EU master AIFs not marketed in the EU that have either EU feeder AIFs or non-EU feeder AIFs marketed in the Union under Article 42. This will require a separate AIF file to be submitted for the non-EU master AIF. Please contact aifmdreporting@centralbank.ie to receive an AIF National Code (i.e. 'C' Number) for the non-EU master AIF and include the following information in your email –

- i. Name of the AIFM;
- ii. Name of the non-EU master AIF; and
- iii. Appointment date of the AIFM to the non-EU master AIF.

This information is mandatory from the beginning of the 1st January 2016 reporting period. It should be noted that this information is not required where the non-EU master AIF and feeder AIF do not have the same AIFM.

5. The Central Bank will make a copy of the Excel templates in the correct format available on its website at this [link](#). Firms should download the template from this location in advance of the first reporting date where AIFMs will be completing submission. Firms completing the submission in XML format will be expected to generate the return from the XSD schema that is available on the ESMA website.

5.4 Filing of a 'Nil' Return

1. There may be cases in which AIFMs do not have any information to report on AIFs. For example, where there is a delay between the authorisation or registration being granted to a new AIFM and the actual start of activity or between the creation of an AIF and the first investments. In such a scenario, AIFMs should still provide a report to the Central Bank by indicating that no information is available by using a specific field.

¹ Section III, Reporting to national competent authorities under Articles 3, 24 and 42, Question 1

AIFM File

1. In the AIFM file, data points 1 – 21 (inclusive) must be completed, where relevant.
2. Data point 21 of the AIFM file “AIFM no reporting flag’ should be set to T.
3. All other data points in the file should be left empty. If data point 21 is set to T and data is put in for any point after 21 then the file will not pass validation.

AIF File

1. In the AIF file data points 1 – 23 (inclusive) must be completed.
2. Data point 23 ‘AIF No Reporting Flag’ must be set to T.
3. All other data points in the file should be left empty. If data point 23 is set to T and data is put in for any point after 23 then the file will not pass validation.

5.5 Firms which are not Required to Report

1. A Non-EU AIFM marketing an AIF into Ireland under Regulation 43 of the EU AIFM Regulations 2013 is not required to report to the Central Bank if the AIFM has notified the Central Bank that marketing has ceased or will not commence and also confirms that there are no Irish investors in the AIF.
2. In the event that such a confirmation is received, a new notification, in accordance with Regulation 43 of the EU AIFM Regulations 2013, is required before the AIFM can market to Irish investors.

5.6 Procedure for Making a Submission

1. Log on to the Online Reporting System using the AIFM Institution Code (C Number) and log on details provided by the Central Bank. E.g. C999100 (The 'C' must be included)

The screenshot shows the 'Online Reporting System' login page of the Central Bank of Ireland. The header includes the Central Bank of Ireland logo and name in Irish and English, along with 'Eurosysteem'. The main title is 'Online Reporting System'. On the left, there is a 'Login Instructions' sidebar with text explaining how to use the system, including links for 'Forgot Password' and 'contact us'. The main area is titled 'Login to Online Reporting' and contains three input fields: 'Institution Code:', 'Login Name:', and 'Password:'. A blue 'Login' button is positioned below the password field. At the bottom of the sidebar is a link to the 'Central Bank Website'. The footer contains copyright information for 2010 and links to 'Conditions Of Use' and 'Privacy Statement', with a 'Contact Us' link on the right.

Online Reporting System

Login Instructions

Enter the Institution Code and Login Name given to you by your administrator and the password you use to identify yourself, and click the 'Login' button.

If you have forgotten your login details, please use the [Forgot Password](#) facility or contact your Firm Administrator.

If you are unsure who your administrator is you can [contact us](#) for assistance (make sure to include your name and institution in the message).

[Central Bank Website](#)

Login to Online Reporting

Institution Code:

Login Name:

Password:

Login

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- The ONR Home Screen will be displayed. To begin the return submission process, click View/Edit Data.

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C40516: Amanda CSP 25 August 2009 changed

James Wall [Logout](#)

Home

Home Page

From here, you can perform any of the actions shown opposite.

Messages about the system and industry reporting requirements are displayed on the right of this page. Click on a message to see its full text.

The Task List at the bottom of the page shows what you need to do now.

[Central Bank Website](#)
[Administration Manual \(pdf\)](#)
[Submit a Request](#)

View / Edit Data
View or edit return data

My Profile
View or update the information the system stores about you.

Change Password
Change the password you use to log in.

Requests
View my requests

Manage User Accounts
Setup new users, reset their passwords, etc.

Minimum Reserve Deposit Requirement
View the ECB Minimum Reserve Deposit Requirement for your institution.

Tasks

- OVERDUE Prudential Return for 30-Jun-2011 is late and needs to be submitted. This return should have been submitted by the 20-Apr-2012.
- OVERDUE Prudential Return for 30-Sep-2011 is late and needs to be submitted. This return should have been submitted by the 20-Oct-2012.
- OVERDUE Prudential Return for 31-Dec-2011 is late and needs to be submitted. This return should have been submitted by the 20-Oct-2012.
- OVERDUE Resident Offices return for 31-Mar-2010 is late and needs to be completed. This return should have been submitted 4 years ago.

New Messages

02-Sep-2010
Guidance Notes update [\[more\]](#)

[Go to Message Archive >>](#)

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- To select the return that is about to be uploaded, double click on the link to the relevant report. For example, the AIFM return is selected below.

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C999999: Test Firm

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Home ▶ Data

Return Types

This page shows the types of data reported by your institution.

Click on a return type name to view or enter data or to upload a file.

[Guidance Material](#)
[Submit a Request](#)

AIFMD Reporting

Name	Description
Alternative Investment Fund Manager Return	Alternative Investment Fund Manager Reporting required under Articles 3(3)d and 24(1) of Directive 2011/61/EU
Alternative Investment Fund Return	Alternative Investment Fund Reporting required under Articles 3(3)d and 24(1), 24(2) and 24(4) of Directive 2011/61/EU

Investment Funds - Scheduled Returns

Name	Description
Key Investor Information Document (KIID)	Key Investor Information Document (KIID) to be submitted within 35 working days from calendar year end date (31 Dec)

Investment Services - Scheduled Returns

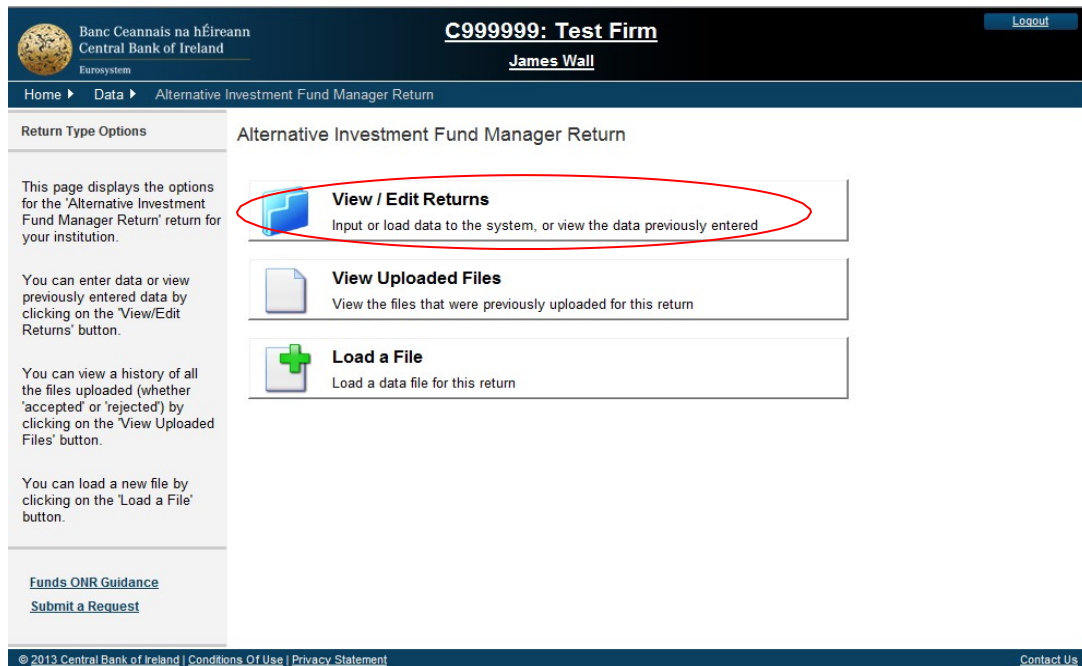
Name	Description
AIFM Minimum Capital Requirements	AIFM Minimum Capital Requirements

Retail Intermediaries

Name	Description
Retail Intermediaries Annual Return V2	Retail Intermediaries Annual Return Version 2

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4. Click View/Edit Returns



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Logout

Home ▶ Data ▶ Alternative Investment Fund Manager Return

Return Type Options

This page displays the options for the 'Alternative Investment Fund Manager Return' return for your institution.

You can enter data or view previously entered data by clicking on the 'View/Edit Returns' button.

You can view a history of all the files uploaded (whether 'accepted' or 'rejected') by clicking on the 'View Uploaded Files' button.

You can load a new file by clicking on the 'Load a File' button.

[Funds ONR Guidance](#)
[Submit a Request](#)

Alternative Investment Fund Manager Return

View / Edit Returns
Input or load data to the system, or view the data previously entered

View Uploaded Files
View the files that were previously uploaded for this return

Load a File
Load a data file for this return

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5. You will see the list of return instances that have been created for that return. **A return instance must be created before a return can be uploaded.**

To create a new return instance, you must simply click on the 'Add Return' on the bottom right hand side of the screen:



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C999999: Test Firm
James Wall

Logout

Home ▶ Data ▶ Alternative Investment Fund Manager Return ▶ Returns

Returns

This page shows all the 'Alternative Investment Fund Manager Return' returns entered by your institution.

There are outstanding returns which need to be completed and submitted to the Central Bank.

[Funds ONR Guidance](#)
[Submit a Request](#)

Alternative Investment Fund Manager Return Returns

Reporting Date	Status	Submission Due Date	Last Updated By	Last Updated				
01-Aug-2014	Valid	31-Aug-2014	(Central Bank)	11-Aug-2014 (10:38)				
01-Jul-2014	Valid	01-Jul-2014	(Central Bank)	15-Aug-2014 (15:44)				
30-Jun-2014	Valid	30-Jun-2014	(Central Bank)	11-Sep-2014 (15:31)				

Add Return

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6. This will bring you to the screen below, where you will be prompted to select the reporting date for the return and create a new instance by clicking the 'Add Return'

Add Return Instance

To create a new (unscheduled) return for this institution, enter the required details and click the 'Add' button.

The 'submission due' date determines how long the institution has to submit the new return.

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Reporting Date: This will be the last date in the period for which the report is being made. This will be 31 March, 30 June, 30 September or 31 December depending on the period you are submitting a report for.

Submission Due Date: This will be the last date in the submission window in which the report is being submitted. This will be either 30 April, 31 July, 31 October or 31 January. For AIFs that are a fund of funds this period can be extended by 15 calendar days.

7. The procedure for creating a return instance for the AIF return is slightly different as you will also be required to select the AIF code for which the return is being filed. You may create a return instance for a number of AIFs simultaneously by holding the Ctrl button and selecting multiple fund numbers.

If the fund number you require is not present on the list you will not be permitted to report on it. Please contact the Central Bank if this situation arises. The correct contact details are provided in Appendix 3.

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C40516: Ustest Firm [Logout](#)

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Home ▶ Data ▶ Alternative Investment Fund Return ▶ Returns ▶ Add

Add Return Instance

To create a new (unscheduled) return for this institution, enter the required details and click the 'Add' button.

The 'submission due' date determines how long the institution has to submit the new return.

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[Submit a Request](#)

Reporting Date:

Submission Due Date:

Fund Numbers

65443
87914
93777
95960
99929
110355
110360
119213
123545
123635

[Add](#) [Cancel](#)

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8. It is only once a return instance has been created that the firm will be permitted to upload a file to the system. Click the 'Load a File' option.

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C40516: Amanda CSP 25 August 2009 changed [Logout](#)

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Home ▶ Data ▶ AIM

Return Type Options

This page displays the options for the 'AIM' return for your institution.

You can enter data or view previously entered data by clicking on the 'View/Edit Returns' button.

You can view a history of all the files uploaded (whether 'accepted' or 'rejected') by clicking on the 'View Uploaded Files' button.

You can load a new file by clicking on the 'Load a File' button.

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AIM

View / Edit Returns
Input or load data to the system, or view the data previously entered

View Uploaded Files
View the files that were previously uploaded for this return

Load a File
Load a data file for this return

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9. The 'Browse' option should then be selected and the relevant file from the correct location should be uploaded.

File Upload

On this page, you can load a file containing 'AIM' data.

The file name must be of the form:

CCCCC_YYYYMMDD_AIM.xls(x) or .xml

CCCCC - the institution code you use to log in to the system

YYYYMMDD - must be the reporting date

AIM - the AIM Return code

xls(x) or xml - the file extension (.xls, .xlsx or .xml)

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Load a AIM File

Select a file and click 'Load File' to load it to the server:

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10. The File Name must follow the naming convention set out in Section 8. Files not using the correct convention will not pass validation. Make sure the file is not open on the desktop as this will prevent upload of the file.

File Upload

On this page, you can load a file containing 'AIM' data.

The file name must be of the form:

CCCCC_YYYYMMDD_AIM.xls(x) or .xml

CCCCC - the institution code you use to log in to the system

YYYYMMDD - must be the reporting date

AIM - the AIM Return code

xls(x) or xml - the file extension (.xls, .xlsx or .xml)

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Load a AIM File

Select a file and click 'Load File' to load it to the server:

Error: STA-FIL-0003: Invalid File Name
 Instance File Format should be as follows:
 CCCCC_YYYYMMDD_AIM.xls(x) or .xml
 CCCCC - the institution code you use to log in to the system
 YYYYMMDD - must be the reporting date
 AIM - the AIM Return code
 xls(x) or xml - the file extension (.xls, .xlsx or .xml)

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11. Click Load File.

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C40516: Ustertest Firm
Helen Guinane

Home ▶ Data ▶ Alternative Investment Fund Manager Return ▶ _load

File Upload

On this page, you can load a file containing 'Alternative Investment Fund Manager Return' data.

The file name must be of the form:

CCCCC_YYYYMMDD_AIM.xls(x)

CCCCC - the institution code you use to log in to the system

YYYYMMDD - must be the reporting date

AIM - the AIM Return code

xls(x) - the file extension (.xls or .xlsx)

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Load a Alternative Investment Fund Manager Return File

Select a file and click 'Load File' to load it to the server: C:\Users\hguinane\Desktop\Test files\C40516_201401 (Browse...)

Load File **Cancel**

12. The file will now go through validation.

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C40516: Amanda CSP 25 August 2009 changed
James Wall

Home ▶ Data ▶ AIM ▶ Files ▶ #7051

File Upload Status

This page shows the result of uploading a file.

AIM File #7051

Filename:	C40516_20140131_AIM.xlsx
Status:	Processing
Return Type:	AIM
Size:	4086119 bytes
Uploaded Date:	29-Apr-2014 (12:03)
Processed Date:	N/A
Validation Errors:	0

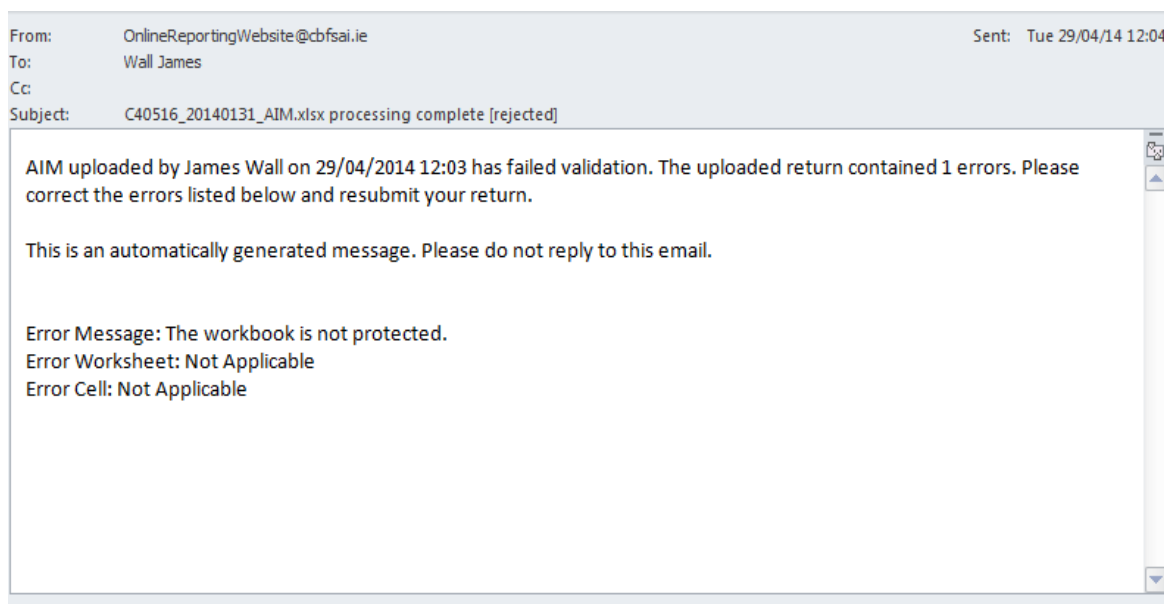
Back **Refresh page**

Print current page **Export Errors** **Collapse all Errors** **Expand all Errors**

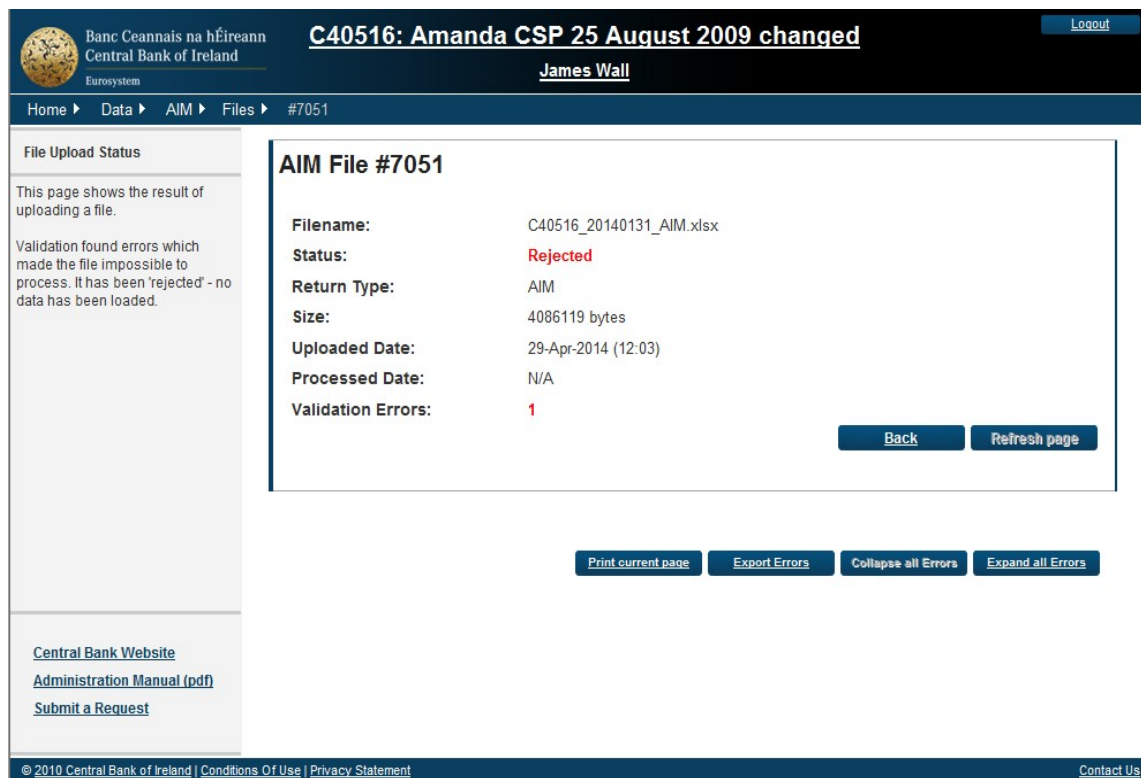
[Central Bank Website](#)
[Administration Manual \(pdf\)](#)
[Submit a Request](#)

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13. The user will get an email showing whether the submission was successful or not. If it is not successful, reasons will be provided.



14. Refreshing the page will also confirm whether the submission has been successful or not. Details of the rejections will also be shown on the submission screen if applicable.



15. Please correct any validation errors in the file and then resubmit. Once the file has been accepted it must be finalised and then signed off. Select the return you wish to finalise by clicking into it:

Return Types

This page shows the types of data reported by your institution.

Click on a return type name to view or enter data or to upload a file.

[Guidance Material](#)
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AIFMD Reporting

Name	Description
Alternative Investment Fund Manager Return	Alternative Investment Fund Manager Reporting required under Articles 3(3)d and 24(1) of Directive 2011/61/EU
Alternative Investment Fund Return	Alternative Investment Fund Reporting required under Articles 3(3)d and 24(1), 24(2) and 24(4) of Directive 2011/61/EU

Investment Funds - Scheduled Returns

Name	Description
Key Investor Information Document (KIID)	Key Investor Information Document (KIID) to be submitted within 35 working days from calendar year end date (31 Dec)

Investment Services - Scheduled Returns

Name	Description
AIFM Minimum Capital Requirements	AIFM Minimum Capital Requirements

Retail Intermediaries

Name	Description
Retail Intermediaries Annual Return V2	Retail Intermediaries Annual Return Version 2

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16. Click View/Edit Returns:

Return Type Options

This page displays the options for the 'Alternative Investment Fund Manager Return' return for your institution.

You can enter data or view previously entered data by clicking on the 'View/Edit Returns' button.

You can view a history of all the files uploaded (whether 'accepted' or 'rejected') by clicking on the 'View Uploaded Files' button.

You can load a new file by clicking on the 'Load a File' button.

[Funds ONR Guidance](#)
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Alternative Investment Fund Manager Return

View / Edit Returns
Input or load data to the system, or view the data previously entered

View Uploaded Files
View the files that were previously uploaded for this return

Load a File
Load a data file for this return

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17. Click into the date of the return you wish to finalise:

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Central Bank of Ireland
Eurosystem

C999999: Test Firm
James Wall

Logout

Home ▶ Data ▶ Alternative Investment Fund Manager Return ▶ Returns

Returns

This page shows all the 'Alternative Investment Fund Manager Return' returns entered by your institution.

There are outstanding returns which need to be completed and submitted to the Central Bank.

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Alternative Investment Fund Manager Return Returns

Reporting Date	Status	Submission Due Date	Last Updated By	Last Updated				
01-Aug-2014	Valid	31-Aug-2014	(Central Bank)	11-Aug-2014 (10:38)				
01-Jul-2014	Valid	01-Jul-2014	(Central Bank)	15-Aug-2014 (15:44)				
30-Jun-2014	Valid	30-Jun-2014	(Central Bank)	11-Sep-2014 (15:31)				

[Add Return](#)

18. The return that you uploaded for this date will be displayed. To finalise the return click on Finalise on the right of the screen.

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Eurosystem

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Logout

Home ▶ Data ▶ Alternative Investment Fund Manager Return ▶ Returns ▶ 30-Jun-2014

Sections

The 'Alternative Investment Fund Manager Return' return is divided into sections.

Complete each section that applies to your institution and submit the return to the Central Bank.

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[Submit a Request](#)

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Alternative Investment Fund Manager Return , 30-Jun-2014 - Sections

Section	Status	Required	Last Updated By	Last Updated				
AIM	Valid	Mandatory	(Central Bank)	11-Sep-2014 (15:31)				

[Finalise](#)

19. The following screen will be displayed:

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Eurosystem

C999999: Test Firm
James Wall

Logout

Home ▶ Data ▶ Alternative Investment Fund Manager Return ▶ Returns ▶ 30-Jun-2014 ▶ Finalise Return

Finalise Return Instance

Alternative Investment Fund Manager Return, 30-Jun-2014 has been finalised

This page shows the results of Finalising a Return. The return will only be finalised if it has passed all cross form rule checks.

This Return is 'Finalised' - it must now be 'Signed-Off' to be submitted to the Central Bank. Use the back button to navigate to the previous page.

Back

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20. The person signing off on the return is required to be someone other than the person who finalised the return. To sign off on the return repeat steps 15 – 18 to get to the following screen and click 'sign off':

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Central Bank of Ireland
Eurosystem

C999999: Test Firm
James Wall

Logout

Home ▶ Data ▶ Alternative Investment Fund Manager Return ▶ Returns ▶ 30-Jun-2014

Sections

The 'Alternative Investment Fund Manager Return' return is divided into sections.

Complete each section that applies to your institution and submit the return to the Central Bank.

Section	Status	Required	Last Updated By	Last Updated
AIM	Valid	Mandatory	(Central Bank)	11-Sep-2014 (15:31)

Sign-Off

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[Submit a Request](#)

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5.7 Validation

1. All fields will be validated to ensure that they consistent with the ESMA [AIFMD reporting IT technical guidance](#).
2. The Central Bank will perform additional validation checks as follows:
 - a. Validation to ensure return periods are within one year and do not cross over a year end.
 - b. Cross-check of the AIFs against those recorded in the Central Bank's internal systems. If the AIFM has reported on an AIF that has not been authorised/notified/registered by/with the CBI the firm will be prevented from completing their submission.

It is the responsibility of the AIFM to ensure that the Central Bank is notified of any changes with respect to the AIFs being managed or marketed by the AIFM prior to the reports being due. If an AIFM has not correctly notified the Central Bank of any new AIFs it manages or markets, it will not be permitted to file a return on these AIFs.

6. Prudential Returns

6.1 Overview of Prudential Returns

1. The tables below sets out the additional prudential returns that Authorised AIFMs may be required to submit via the Online Reporting System depending on their authorisation:

AIFMs authorised by the Central Bank of Ireland must submit the following returns:		
Return Name	Frequency	Deadline
Half Yearly Accounts	Annually	Within 2 months of half year end
Annual Audited Accounts	Annually	Within 4 months of year end Within 6 months of year end if internally managed
Minimum Capital Requirement (MCR) Report	To accompany half yearly and annual audited accounts	Half Yearly Accounts and Annual Audited Accounts must be accompanied by MCR report
Bank Statements (Eligible Assets)	To accompany MCR	MCR report must be accompanied by upload of Bank Statements
Annual Ownership Confirmation	Annually	1 month after year end
Monthly Client Asset Report*	Monthly	20 working days after month end
Monthly Metrics Return*	Monthly	20 working days after month end
Large Asset Concentration*	Annually	20 working days after calendar year end
Non-Irish Authorised Funds Return*	Quarterly	20 working days after quarter end

* Not all authorised AIFMs will be required to submit these returns. The returns applicable to each entity will be scheduled on the ONR system by the Central Bank.

6.2 Annual Audited Financial Statements

1. An AIFM must submit its Annual Audited Accounts within four months of the year end. AIFMs that are internally managed authorised AIFs have six months before the Annual Audited Accounts are required to be submitted. Please see the guidance in relation to [Annual Audited Accounts contained in the AIF Rulebook](#).

6.3 Interim Financial Statements

1. An AIFM must submit its Half Yearly Accounts within two months of the year end. Please see the guidance in relation to [Half Yearly Accounts contained in the AIF Rulebook](#).

6.4 Minimum Capital Requirement Report

1. Guidance for the Minimum Capital Requirement can be found at <http://www.centralbank.ie/regulation/industry-sectors/funds/aifmd/Pages/default.aspx>

6.5 Monthly Metrics Report

1. AIFMs that have not appointed a separate investment manager are required to complete the Monthly Metrics Report. A guidance note on this report is available [here](#).

6.6 Client Asset Return

1. The Monthly Client Assets Report must be completed by AIFMs subject to the Client Asset Requirements issued by the Central Bank under European Communities (Markets in Financial Instruments) Regulations, 2007 in so far as the AIFM provides any of the services listed in Regulation 7(4)a and (b) of the Regulations.

6.7 Non-Irish Quarterly NAV Report

1. Where an AIFM provides administration services to AIFs not authorised by the Central Bank, it shall submit a quarterly return containing the following aggregate information within each base currency category.
 - (a) Domicile of the AIF;
 - (b) Number of AIF;
 - (c) Number of unit holders; and
 - (d) Total net asset value.
2. If the firm does not provide administration services to Non-Irish funds it is required to submit a blank return.

Please see Appendix 2 for a template of this report.

7. Ad- Hoc Returns

1. AIFMs/AIFs may be required to submit the following additional returns to notify the Central Bank of any significant developments or if they are requested to do so by their supervisor. These uploaded files may be in Word, Excel or pdf format.

Ad Hoc Returns
Acquiring transaction notification & support doc
Audited Interim Accounts
Auditors Findings Report
Capital Contribution Agreement
Full Risk Assessment
Inspection Documentation
Internal Audits Documentation
Legal Agreements
Letters
Other Documents
Review Documentation
Subordinated Loan agreement > 5 years
Subordinated Loan agreement perpetual
Breach and Incident Report
Changes in Key Personnel & Relevant Documentation
Cross Border Service in Another Member State
Establishing a Branch in another Member State

8. Naming Convention For Files Uploaded To ONR System

Files up-loaded to the ONR System must adhere to the following conventions.

1. For Prudential Returns, the file must be in one of the following formats:
 - Microsoft Excel (.xlsx) (The version of excel must be 2010 or later).
 - Portable Document Format (.pdf)
 - Microsoft Word 97-2003 (.doc)
 - Microsoft Word (.docx)
2. Documents uploaded for returns relating to the AIFMD Reporting for the **Alternative Investment Fund Manager** must be saved in the following format:

C999100_YYYYMMDD_AIM

where

- **C999100** is the institution code of the reporting entity
- **YYYYMMDD** is the reporting date
- **AIM** indicates that the file is an AIFM report.

3. Documents uploaded for Excel returns relating to funds managed/marketed by the Alternative Investment Fund Manager must be saved in the following format:

C999100_C999200_YYYYMMDD_AIF

where

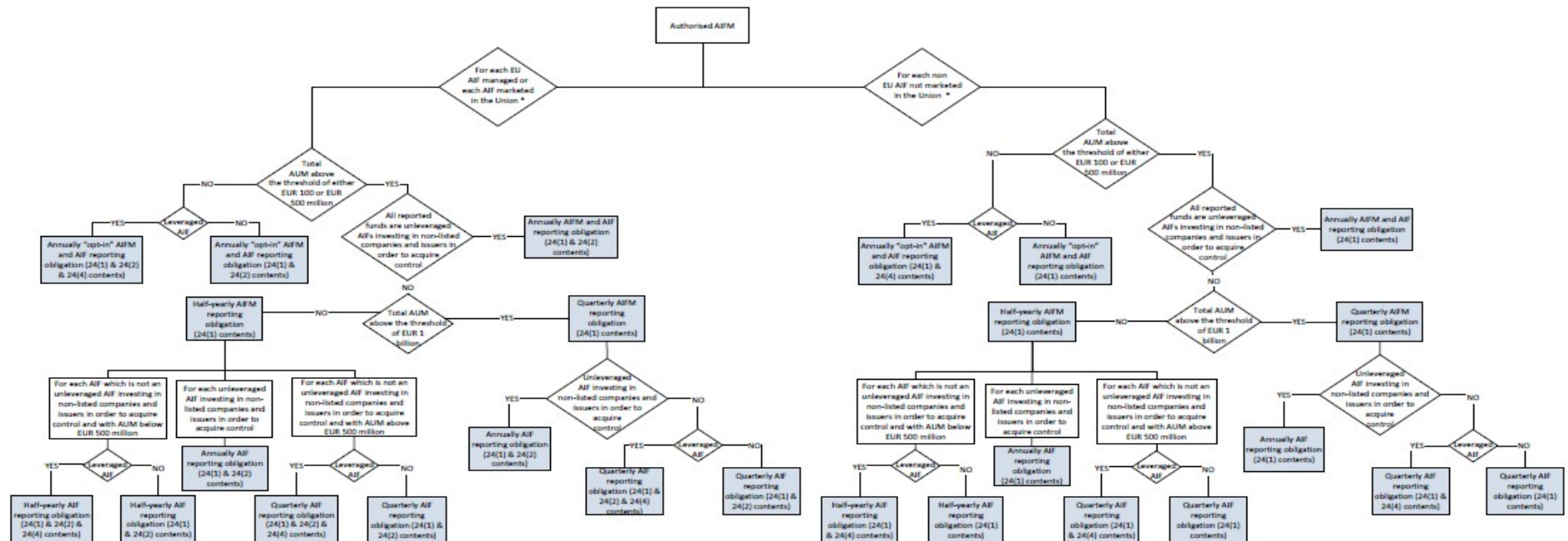
- **C999100** is the institution code of the reporting entity
- **C999200** is the code of fund/sub-fund
- **YYYYMMDD** is the reporting date
- **AIF** indicates that the file is an AIF report.

4. The table below sets out the required conventions.

Return Type	File format	File Name	Example
AIFM	XML	AIFMCode_ReportingDate_AIM.xml	C999100_20140630_AIM.xml
AIFM	XLS	AIFMCode_ReportingDate_AIM.xls	C999100_20140630_AIM.xls
AIF	XML – Multiple AIF or Single AIF files	AIFMCode_ReportingDate_AIF.xml	C999100_20140630_AIF.xml
AIF	XLS	AIFMCode_AIFCode_ReportingDate_ AIF.xls	C999100_C999200_20140630_AIF.xls

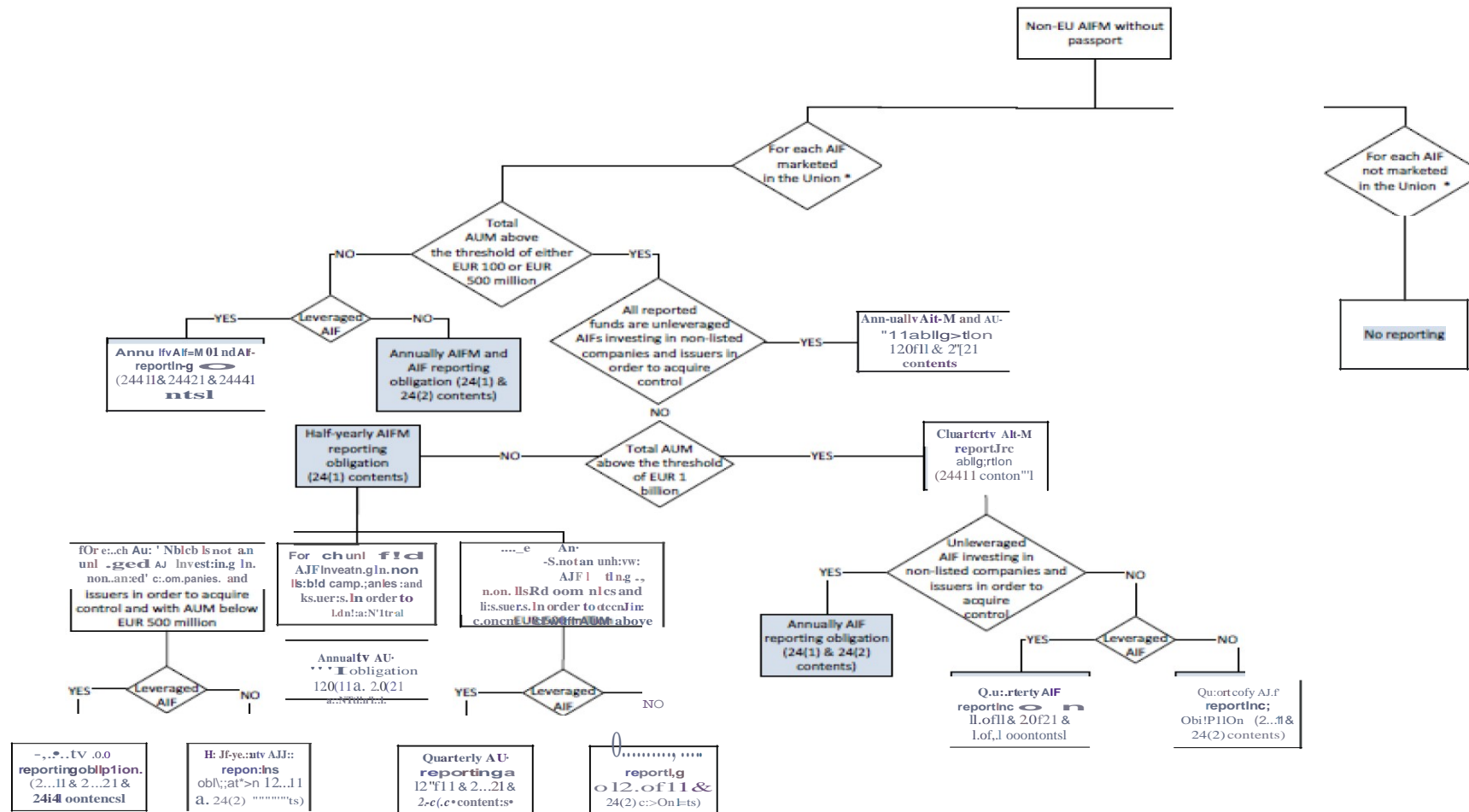
Appendix 1 - Decision Tree to determine Reporting under Article 3 (3) (d) and 24(1), (2) and (4) of the AIFMD

1. Authorised AIFMs



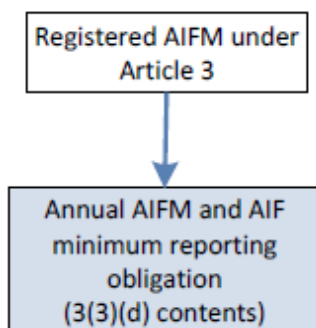
* The reporting obligation diagram for authorised AIFMs should be read together with ESMA's opinion on collection of information under the AIFMD (ESMA/2013/1340) and, in particular, ESMA's view on the provision of information on non-EU master AIFs not marketed in the Union.

2. Non-EU AIFM's under Private Placement Regime



* The reporting obligation diagram for non-EU AIFM's marketing AIFs in the Union should be read together with ESMA's opinion on collection of information under the AIFMD (ES/12/1340) and, in particular, ESMA's view on the provision of information on non-EU master AIFs not marketed in the Union.

3. Registered AIFM



Appendix 2 - Non-Irish Authorised Funds Return

<i>Return:</i>	Investment Service Providers Supervision - Non-Irish Authorised Funds Quarterly Return					
<i>Institution Name:</i>						
<i>Report Date:</i>	31 Dec 2013					
Non-Irish Authorised Funds Quarterly Return (All monetary amounts are in €000's)						
Base Currency	Domicile of Schemes	Number of funds	Number of Investors	Total Net Asset Value (In Base Ccy)	Total Net Asset Value (In Euro)	Rate used to convert into Euro if applicable in the 'Ccy/Eur' format

Appendix 3 – Email Addresses for notification of changes in Manager-Fund Relationships

Type of AIFM	Type of AIF	Relationship	Contact
Irish AIFM	Irish AIF	Seeking/Ceasing to manage	For QIAIFs, notification should be made to Q-postauthnotings@centralbank.ie For RIAIFs, submission of documents should be addressed to Post-Authorisation Section, Securities and Markets Supervision Division
Irish AIFM	Non-Irish AIF	Seeking/Ceasing to manage	Notification should be made to AIFMDManagement@centralbank.ie
EU AIFM	Irish AIF	Seeking/Ceasing to manage	1. Notification should be made to Home Regulator who will contact AIFMDmanagement@centralbank.ie 2. Relevant fund documentation has to be submitted to Q-postauthnotings@centralbank.ie for QIAIFs and to Post-Authorisation Section, Securities and Markets Supervision Division for RIAIFs
Non- EU AIFM	Irish AIF	Seeking/Ceasing to manage	1. Notification should be to AIFMDmanagement@centralbank.ie 2. Relevant fund documentation has to be submitted to Q-postauthnotings@centralbank.ie for QIAIFs and to Post-Authorisation Section, Securities and Markets Supervision Division for RIAIFs
Irish AIFM	Irish AIF or Non-Irish AIF	Commencing/Ceasing to market out of Ireland	aifmdpasseportingout@centralbank.ie aifinternalpasseportingout@centralbank.ie for internally managed AIFs
EU AIFM	Irish AIF	Commencing/Ceasing to market out of Ireland	aifmdpasseportingout@centralbank.ie
Non-EU AIFM	Irish AIF	Commencing/Ceasing to market out of Ireland	aifmdpasseportingout@centralbank.ie
Irish AIFM	Irish AIF or Non-Irish AIF	Commencing/Ceasing to market into Ireland	aifmdpasseportingin@centralbank.ie aifinternalpasseportingin@centralbank.ie for internally managed AIFs

EU AIFM	Irish AIF or	Commencing/Ceasing to market into	aifmdpasingin@centralbank.ie
	Non-Irish AIF	Ireland	aifinternalpassportingin@centralbank.ie for internally managed AIFs
Non-EU AIFM	Irish AIF or	Commencing/Ceasing to market into	aifmdpasingin@centralbank.ie
	Non-Irish AIF	Ireland	aifinternalpassportingin@centralbank.ie for internally managed AIFs



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